

2021 TAX UPDATE FOR TAX PRACTITIONERS

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2021 Identity Protection PIN (IP PIN) Opt-in Program

Tax Pro Account

Tax Professional Data Theft and Protection



2021 Identity Protection PIN (IP PIN) Opt-in Program

- Identity Protection PIN (IP PIN) is a six-digit number
- Assigned to eligible taxpayers
- Helps the IRS verify a taxpayer's identity
- Prevents someone else from filing a tax return with your SSN
- You get a new IP PIN every year



Who is eligible to get an IP PIN?

- IP PINs started in 2011
- IP PINs were reserved for confirmed victims on tax related ID theft
- In 2014, residents in certain states were invited to opt-in to getting an IP PIN
- As of mid-January 2021, all taxpayers can apply for an IP PIN
- Review the process at <u>www.IRS.gov/IPPIN</u>



Options to get an IP PIN

- "Get an IP PIN" tool at IRS.gov
- If you cannot verify online:
 - Use Form 15227 if your adjusted gross income is \$72,000 or less
 - Visit a Taxpayer Assistance Center if ineligible for Form 15227 or unable to verify identity remotely.

- "Get an IP PIN" tool
- Already have an account? Sign in with your username and password.
- No account yet? Create an account.



- Email address and SSN or ITIN
- Tax filing status and mailing address
- One financial account number:
 - Credit card, student loan or auto loan
 - Mortgage, home equity loan, or home equity line of credit
- Mobile phone linked to your name
- Learn more at <u>www.IRS.gov/SecureAccess</u>



Unable to authenticate your IRS identity online?

If adjusted gross income is \$72,000 or less:

- Submit Form 15227
- IRS assistor will call taxpayer to verify identity over the phone
- IP PIN will be mailed to the taxpayer for the **NEXT** filing season





Unable to authenticate your IRS identity online? (continued)

If your adjusted gross income is more than \$72,000:

- Contact the IRS for an appointment at a **Taxpayer Assistance Center**
- Bring two forms of identification, including one picture ID
- Once your identity is verified in person, an IP PIN will be mailed within three weeks



- Do not share your IP PIN with anyone but your trusted tax provider
- If you do your own taxes, enter when asked by the software product
- No one will call, email or text you to request your IP PIN





IP PIN for Confirmed IRS Identity Theft (IDT) Victims

- The long-standing process for confirmed identity theft victims remains unchanged.
- The IRS will issue an IP PIN annually to victims via a mailed CP01A Notice.
- Victims have the option of using the Get an IP PIN tool online to retrieve their existing IP PIN should it be lost.



Role of Tax Professionals

- Taxpayers must verify their own identities and create their own accounts via Secure Access.
- Tax professionals can assist taxpayers by sharing information about the opt-in program availability.
- Publication 5367, IP PIN Opt-In Program, was created for tax pros to share with and assist clients who want an IP PIN.
- Tax professional must keep client IP PINs secure and advise clients keep secure.

- IP PIN program helps prevent an identity thief from filing a tax return in your name
- As of January 2021, all taxpayers who can verify their identities may obtain an IP PIN to protect their tax returns
- See IRS Publication 5367
- There is a one-time registration process
- Details at <u>www.IRS.gov/SecureAccess</u>

- Use online tool each January to obtain your IP PIN
- If you can't verify your identity online, your option depends on your income
 - If your adjusted gross income is \$72,000 or less: Form 15227
 - If your adjusted gross income is more than \$72,000: Visit a Taxpayer Assistance Center



Tax Pro Account Walk-Thru

Date



Tax Pro Account: Methods to Submit POAs and TIAs

Individuals have various options when submitting Power of Attorneys (POAs) and Tax Information Authorizations (TIA) to the IRS.



Mail*

Paper submission, paper processing.

Characteristics:

- Physical receipt of forms through mail
- Sorting and review process up to 15 days**
- Paper stored in IRS files until shredded

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Fax*

Electronic submission via fax, electronic processing.

Characteristics:

- Electronic receipt of form images
- Review and Centralized Authorization File (CAF) entry up to 15 days**
- Online storage and records management



Deployed January 2021

Taxpayer Digital Communications (TDC)*

Electronic submission of Forms 2848/8821 via TDC, electronic processing.

Characteristics:

- · Secure Access account required for submission
- Authorized third-party access to platform
- · Image of electronic signature
- Review and CAF entry up to 15 days**
- · Online storage and records management



To Deploy July 2021

Tax Pro Account

Electronic submission of online equivalents of Forms 2848/8821 via Tax Pro Account, electronic processing.

Characteristics:

- Dedicated interface for tax professionals integrated with individual taxpayers' Online Account for taxpayer access to approve or reject authorization requests online
- Secure Access via eAuth allows for identify and signature authentication
- CAF integration for real-time processing -requests are submitted, validated and approved online with no manual intervention
- Electronic capture and storage of tax professional and taxpayer digital signatures using Electronic Signature Storage and Retrieval (ESSAR)
- IAL2/AAL2 compliant using Secure Access LOA-3 (NIST 63-3 compliant by FY2022)

^{*}Forms submitted via Mail, Fax, and TDC are processed in First In, First Out (FIFO) basis.

^{**}Typical processing timeframe is 5 days; however, timeframe was extended to up to 15 days due to COVID.



Expanding Services for Taxpayers

New Taxpayer Options for POA and TIA

Features launching summer 2021:

- IRS adds "authorization" feature to individual Online Accounts.
- IRS launches Tax Pro Account on IRS.gov to allow tax professionals to initiate online third-party authorization requests.
 - Tax professional initiates a POA or TIA, uses checkbox as electronic signature for POAs.
 - POA or TIA requests automatically transfers to individual taxpayer's Online Account.
 - Taxpayer accesses their Online Account and select "Authorization" tab.
 - Taxpayer uses checkbox as signature and approves request.
 - Upon approval, authorization is automatically submitted to CAF.
- Most requests post immediately to CAF eliminating long waits for review and processing.
- Online Account and Tax Pro Account protected by identity proofing/multi-factor authentication (Secure Access).

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Registering for Secure Access

To use the Tax Pro Account, individuals must register for Secure Access.

- Individuals already registered for secure access (e.g., Get Transcripts) can use the Tax Pro Account to initiate POAs and TIAs.
- To register for secure access, you will need:
 - Your email address
 - Your tax filing status, personal information, and mailing address from your most recently filed tax return
 - Your Social Security Number (SSN) or Individual Tax Identification Number (ITIN)
 - One financial account number linked to your name (credit card, student loan, mortgage or home equity loan, home equity line of credit, or auto loan)
 - Your U.S. based cell phone to receive the one-time activation code
 - If you do not have a cell phone, you can opt to receive the activation code through mail

Note: For more information on Secure Access, see IRS.gov/Secure Access





Tax Pro Account: Secure Access



Secure Access



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Sign Up

Don't have an account? Create one now.

CREATE ACCOUNT >

Already have a username? Welcome back!

Username

LOG IN >

Forgot Username

PTIN and FIRE users need a separate account in this system

WARNING! By accessing and using this government computer system, you are consenting to system monitoring for law enforcement and other purposes. Unauthorized use of, or access to, this computer system may subject you to criminal prosecution and penalties.

Help | IRS Privacy Policy | Security Code Terms and Conditions | Accessibility







Tax Pro Account: Log In

Secure Log In



We	sent	a	security	code	to	your	phone

We sent a text message to your phone (ending in 1991). Please enter the code below.

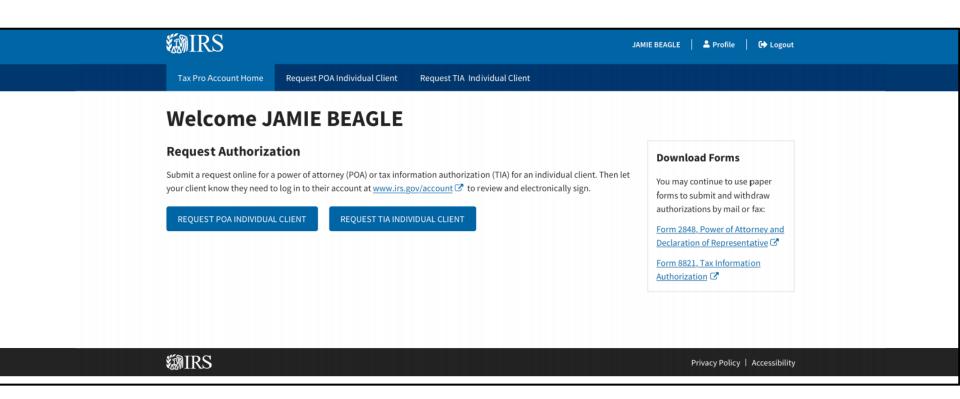
6-digit security code	Resend Security Code No longer have access to this phone?
CONTINUE >	
If you can't get a text	message right now, you can get a security code via phone ca
Logout	

Help | IRS Privacy Policy | Security Code Terms and Conditions | Accessibility





Tax Pro Account Home Page (Full Screen)

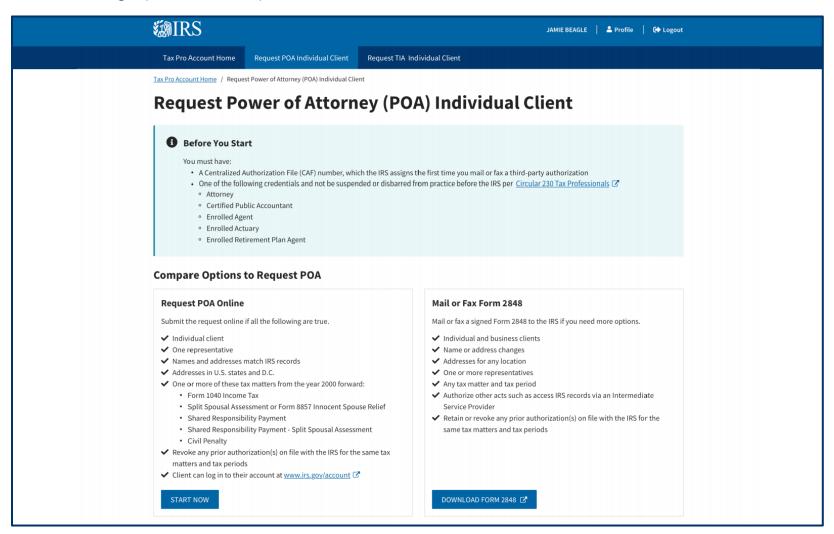






Notional

Before You Start Page (Screen 1 of 2)









Before You Start Page (Screen 2 of 2)

How to Get a Power of Attorney Online

First: Prepare the information

To fill out the request, you'll need your:

- Centralized Authorization File (CAF) number ?
- Name and address on file with the IRS for your CAF number ?
- Client's name and address on file with the IRS ?
- · Client's Social Security number or Taxpayer Identification Number
- · Tax matters and periods for which you are requesting authorization. Only some tax matters may be requested online.
- o Form 1040 Income Tax
- o Split Spousal Assessment or Form 8857 Innocent Spouse Relief
- · Shared Responsibility Payment
- Shared Responsibility Payment Split Spousal Assessment
- · Civil Penalty

You cannot save requests to continue later.

Second: Complete the request

It should take between 10 and 20 minutes to complete the request.

 $After you submit the \ request, you'll \ get \ confirmation \ that \ it's \ been \ sent \ to \ your \ client's \ online \ account.$

If the information you entered for your client is not correct, they will not see the request in their online account.

Third: Contact your client

Let your client know that they need to log in to their account at www.irs.gov/account To review, approve and electronically sign the request.

Fourth: Client approves or rejects and contacts you

Your client logs in to their account at www.irs.gov/account of and approves by electronically signing. They also may reject the request.

The authorization will be active after your client approves and electronically signs.

Your client can print confirmation after they sign it, but a copy of the authorization won't be saved in your client's account or your account.

The IRS won't notify you whether your client approves or rejects the request.

Contact your client with any questions about the status of a request.

Notices

OMB Control Number: 1545-0150

Privacy Act and Paperwork Reduction Act Notice 2

START NOW







Representative Information page - Step 1 (Screen 1 of 2)

MIRS		JAMIE BEAGLE ♣ Profile 🚱 Logout
Tax Pro Account Home	Request POA Individual Client	Request TIA Individual Client
<u>Tax Pro Account Home</u> / Requ	est Power of Attorney (POA) Individual Clie	lient
Request Po	ower of Attorn	ney (POA) Individual Client
	Rep Info	Client Info Tax Matters Review & Submit
Representativo	Information	
	per and address associated with your sue. See more abbreviations (PDF).	ur IRS CAF record. It must match IRS records to continue and use approved abbreviations, such as St
Only one representative ca	be added online.	
If your name or address ha	changed or you want to add more th	than one representative, mail or fax a completed $\frac{Form\ 2848}{C}$ to the IRS instead.
All fields marked with an as	terisk * are required.	
First Name*		
Special characters are limited to	- (dash) and & (ampersand)	
Middle Name Special characters are limited t	- (dash) and & (ampersand)	
Last Name*		
Special characters are limited to	- (dash) and & (ampersand)	
Suffix	(4-1) 10 (
Special characters are limited to	- (dash) and & (ampersand)	







Representative Information page - Step 1 (Screen 2 of 2)

CAF Number* ②
Format example: 1234-56789
Address Line 1*
The number of characters is limited to 35. Special characters
are limited to - (dash), / (forward slash), and & (ampersand)
Address Line 2
The number of characters is limited to 35. Special characters are limited to - (dash), / (forward slash), and & (ampersand)
are limited to - (dash), / (torward stash), and & (ampersand)
City* The number of characters is limited to 25. Special characters
are limited to - (dash), / (forward slash), and & (ampersand)
State*
Two letter abbreviation
ZIP*
Five digits
BACK NEXT
<u>Cancel</u>







Client Information page - Step 2 (Screen 1 of 2)

JAMIE BEAGLE ♣ Profile ♣ Logout
Tax Pro Account Home Request POA Individual Client Request TIA Individual Client
Tax Pro Account Home / Request Power of Attorney (POA) Individual Client
Request Power of Attorney (POA) Individual Client
Rep Info Client Info Tax Matters Review & Submit
Client Information
Add one client per request. Submit a separate request for a spouse on a joint return.
Enter your client's information as shown on their most recent income tax return or IRS notice. Use approved abbreviations, such as St for street and Ave for avenue. See more abbreviations (PDF).
If your client's address has changed, use Form 8822 🗗 to notify the IRS of the new address.
All fields marked with an asterisk (*) are required.
First Name*
Special characters are limited to - (dash) and & (ampersand)
Middle Name
Special characters are limited to - (dash) and & (ampersand)
Last Name*
Special characters are limited to - (dash) and & (ampersand)
Suffix
Special characters are limited to - (dash) and & (ampersand)





Client Information page - Step 2 (Screen 2 of 2)

Taxpayer Identification Number* 1
Format example: 123-45-6789
Address Line 1*
The number of characters is limited to 35. Special characters are limited to - (dash), / (forward slash), and & (ampersand)
Address Line 2
The number of characters is limited to 35. Special characters are limited to - (dash), / (forward slash), and & (ampersand)
City*
The number of characters is limited to 25. Special characters are limited to - (dash), / (forward slash), and & (ampersand)
State*
Two letter ab breviation
ZIP*
Five digits
BACK NEXT
Cancel





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Tax Matters page - Step 3 (Full Screen)

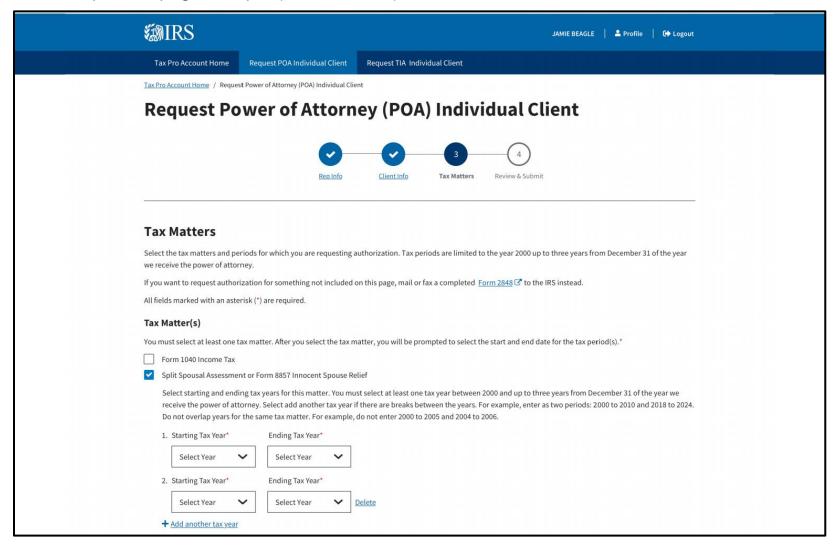
JAMIE BEAGLE ♣ Profile G+ Logout
Tax Pro Account Home Request POA Individual Client Request TIA Individual Client
Tax Pro Account Home / Request Power of Attorney (POA) Individual Client
Request Power of Attorney (POA) Individual Client
Rep Info Client Info Tax Matters Review & Submit
Tax Matters
Select the tax matters and periods for which you are requesting authorization. Tax periods are limited to the year 2000 up to three years from December 31 of the year we receive the power of attorney.
If you want to request authorization for something not included on this page, mail or fax a completed Form 2848 of to the IRS instead.
All fields marked with an asterisk (*) are required.
Tax Matter(s)
You must select at least one tax matter. After you select the tax matter, you will be prompted to select the start and end date for the tax period(s).*
Form 1040 Income Tax
Split Spousal Assessment or Form 8857 Innocent Spouse Relief
Shared Responsibility Payment
Shared Responsibility Payment - Split Spousal Assessment Civil Penalty
Receive Notices
Do you want to receive by mail copies of notices and communications the IRS sends your client for these tax matters?*
○ Yes ○ No
BACK NEXT Cancel





Notional

Tax Matters Expanded page - Step 3 (Screen 1 of 2)

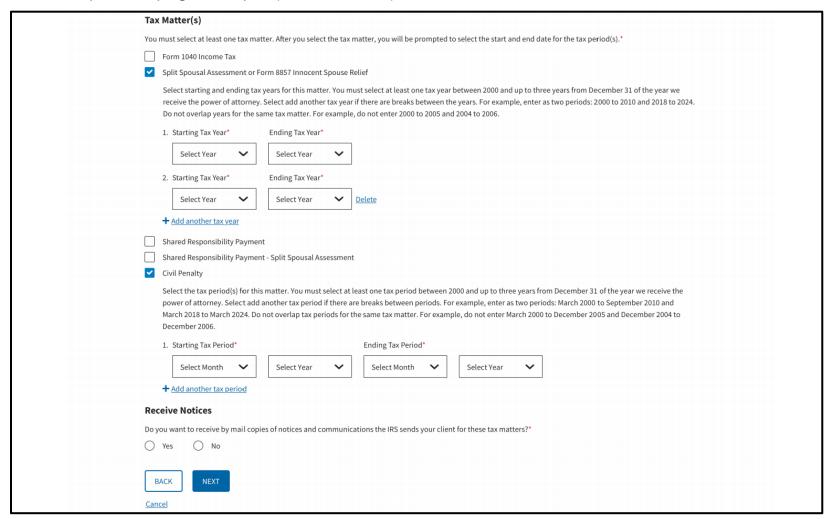






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Tax Matters Expanded page - Step 3 (Screen 2 of 2)







Notional

Review and Submit page (Step 4) – Screen 1 of 2









Review and Submit page (Step 4) – Screen 2 of 2

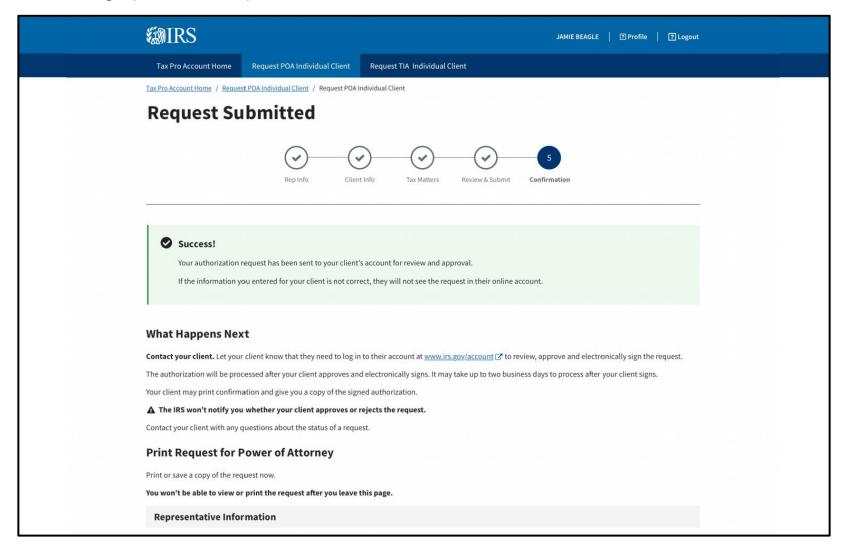
Tax Matters	<u>Edit</u>		
Tax Matter	[Tax Matter Selected]		
Tax Period(s)	[Date(s) Selected]		
	[Date(s) Selected]		
	[Date(s) Selected]		
Tax Matter	[Tax Matter Selected]		
Tax Period(s)	[Date(s) Selected]		
	[Date(s) Selected]		
Receive Notices	[Yes, No]		
Declaration of Represer	tative		
I declare under penalties of per	ury that:		
1. I am not currently suspe	ended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service.*		
2. I am subject to regulation	ons contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service.*		
3. I am authorized to represent the taxpayer identified in this request for the matters specified in this request.*			
4. I am one of the following: (You will be prompted to enter your credentials.)*			
Attorney in good standing of the bar of the highest court of the state.			
 Certified Public Accountant with an active license to practice in the state. Enrolled Agent by the IRS per the requirements of Circular 230. Enrolled Actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242. The authority to practice before the IRS is limited by section 10.3(d) of Circular 230. 			
		 Enrolled Retirement Plan 	Agent under the requirements of Circular 230. The authority to practice before the IRS is limited by section 10.3(e) of Circular 230.
		Electronic Signature	
Under penalties of perjury	Under penalties of perjury, I declare that, to the best of my knowledge and belief, all the entered information is true, correct, and complete.*		
BACK SUBMIT Cancel			





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Confirmation Page (Screen 1 of 2)







Notional

Confirmation Page (Screen 2 of 2)

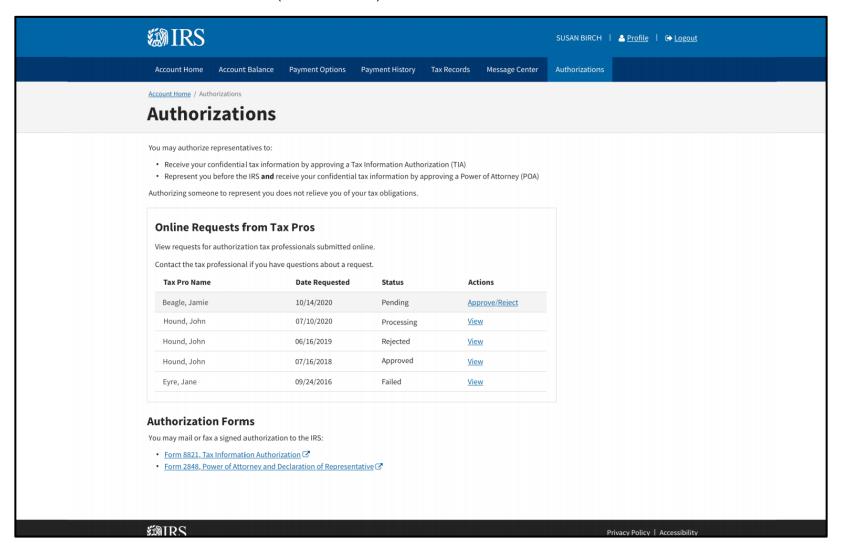
	Representative Information		
	Name	[First Name Last Name]	
	CAF Number	[XXXX-XXXXXX]	
	Address	[Address Line 1, Address Line 2, City, State, ZIP]	
	Client Information		
	Name	[First Name Last Name]	
	Taxpayer Identification Number	[XXX-XX-XXXX]	
	Address	[Address Line 1, Address Line 2, City, State, ZIP]	
	Tax Matters		
	Tax Matter	[Tax Matter Selected]	
	Tax Period(s)	[Date(s) Selected]	
		[Date(s) Selected]	
		[Date(s) Selected]	
	Tax Matter	[Tax Matter Selected]	
	Tax Period(s)	[Date(s) Selected]	
		[Date(s) Selected]	
	Receive Notices	[Yes, No]	
	Declaration of Representativ	ve	
	I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service.		
	I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service.		
	I am authorized to represent the taxpayer identified in this request for the matters specified in this request.		
	I am a(n) [Attorney, CPA, Enrolled Agent, Enrolled Actuary, Enrolled Retirement Plan Agent, and applicable credentials]		
	Electronic Signature		
	Signed by Representative	[Date]	





Tax Pro Account: Taxpayer Respond to POA Request

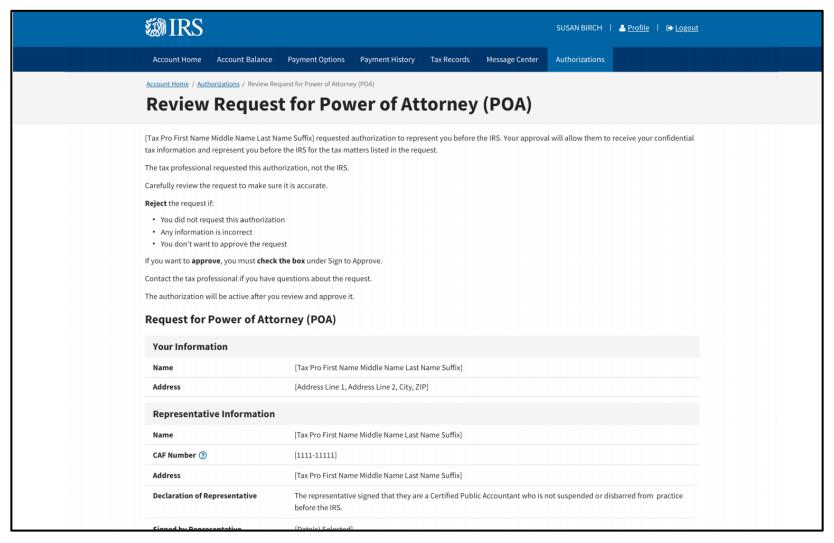
Authorizations Tab in Online Account (Full Screen)





Tax Pro Account: Taxpayer Respond to POA Request

Taxpayer Views Pending POA Request (Screen 1 of 2)







Tax Pro Account: Taxpayer Respond to POA Request



Taxpayer Views Pending POA Request (Screen 2 of 2)

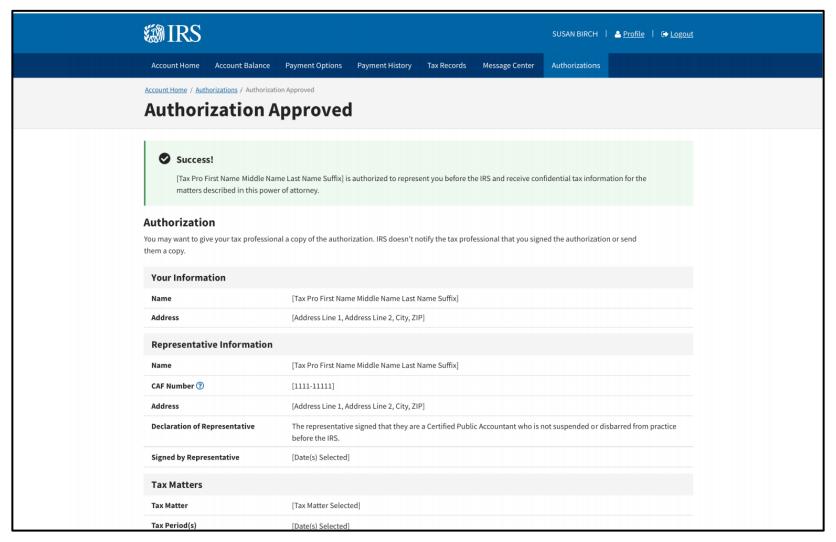
Representative Information	n
Name	[Tax Pro First Name Middle Name Last Name Suffix]
CAF Number ②	[1111-11111]
Address	[Tax Pro First Name Middle Name Last Name Suffix]
Declaration of Representative	The representative signed that they are a Certified Public Accountant who is not suspended or disbarred from practice before the IRS.
Signed by Representative	[Date(s) Selected]
Tax Matters	
Tax Matter	[Tax Matter Selected]
Tax Period(s)	[Date(s) Selected]
Tax Matter	[Tax Matter Selected]
Tax Period(s)	[Date(s) Selected]
Receive Notices	$The \ representative \ will \ receive \ copies \ of \ notices \ and \ communications \ the \ IRS \ sends \ you \ for \ these \ tax \ matters.$
By checking this box, I authorize this power of attorney. Under per REJECT REQUEST APPROVE	neck the box and then select Approve Request. the designated representative to represent me before the IRS and receive confidential tax information for the matters described in inalties of perjury, I declare that, to the best of my knowledge and belief, all the entered information is true, correct, and complete. REQUEST
Notices:	
OMB Control Number: 1545-0150 Privacy Act and Paperwork Reduc	







Taxpayer Successfully Approves a POA Request (Screen 1 of 2)









Taxpayer Successfully Approves a POA Request (Screen 2 of 2)

Representative Information		
Name	[Tax Pro First Name Middle Name Last Name Suffix]	
CAF Number ⑦	[1111-11111]	
Address	[Address Line 1, Address Line 2, City, ZIP]	
Declaration of Representative	The representative signed that they are a Certified Public Accountant who is no before the IRS.	t suspended or disbarred from practice
Signed by Representative	[Date(s) Selected]	
Tax Matters		
Tax Matter	[Tax Matter Selected]	
Tax Period(s)	[Date(s) Selected]	
Tax Matter	[Tax Matter Selected]	
Tax Period(s)	[Date(s) Selected]	
Receive Notices	The representative will receive copies of notices and communications the IRS s	ends you for these tax matters.
Electronic Signature		
Signed by Taxpayer	[Date(s) Selected]	
Back to Authorizations		
MIRS		Privacy Policy Accessibility



Tax Pro Account: Authorization Processing

- After taxpayer signs and approves authorization, the IRS again checks to see if tax professional is in good standing.
- If authorization clears validation, it is posted immediately (at least within 48 hours) to the Centralized Authorization File (CAF).
- Ability to have multiple representatives per authorization:
 - Each tax professional initiates authorization from their own Tax Pro Account
 - Taxpayer must sign all authorizations on the same day.
 - Only two tax professionals can elect to receive copies of IRS notices and communications sent to taxpayer
 - If more than two tax professionals make an election, after approval of the first two authorization by the taxpayer, the remaining authorizations will not be processed.



Tax Pro Account: Future State

- IRS will continue to build on this initial release of Tax Pro Account to improve its features for authorization requests and, in later years, to add functionality as resources allow. Additional features requested and considered:
 - Tax professional's ability to view their authorization history, to include pending requests and statuses.
 - Notification to the taxpayer regarding action in their Online Account, to include pending authorization requests.
 - Taxpayer's ability to view their complete authorization history.
- IRS is also aware some taxpayers have difficulty creating Online Accounts (e.g., can't pass Secure Access registration) and is working on that issue.



Monitor Your EFIN, PTIN and CAF Numbers



Stolen EFINs, PTINs and CAFs

- Thieves impersonate tax pros to:
 - File fraudulent returns
 - Submit Power of Attorney forms
 - Call Practitioner Priority Service line
 - Attempt to access client accounts
 - Attempt to access e-Services
- IRS responses include:
 - 2-factor authentication for e-Services accounts
 - Authorization requirements for PPS callers
 - Redacted tax transcripts



Maintain Your EFIN Application

- Only the IRS can issue EFINs
- Review periodically for accuracy and updates
- Update change in business operations within 30 days
 - Changes in address, phone numbers or personnel
 - Add or remove authorized users (responsible officials, principal consent, delegated users, etc.)
- Know when a new EFIN is needed
 - New ownership of a firm (EFIN not transferable)
 - New location that transmits e-File returns





Home > Person Search > Personal Associated Application(s) > Application Summary Firm Information Application Details Authorized Users Summary Application Comments Submission Letter History Provider Statu EFIN Status & IN Status Software Packages Authorized For	e-services	Application	ons C	ases	Administration	Online Tutoria	als Reports	Sign Out
Firm Information Application Details Authorized Users Summary Comments Submission Services	Home > Person Se	earch > Personal A	ssociated Applicati	on(s) > Applicati	ion Summary			
	Firm Information	Application Details	Authorized Users					
	Letter History	Provider Statu	EFIN Status	E IN Status	Software Packages			

For EFIN weekly totals:

- Go to e-Services
- Access e-File Application
- Search by name
- Select "EFIN Status"



Report Suspected EFIN Abuse

Electronic Return Originator (ERO) Activity by EFIN/Return Type

The activity shown below by EFIN and Return Type represents the total YTD counts for returns submitted electronically to the IRS.

			Cus	tomize Find View A	All III First 🗹	1-5 of 5 🕨 Last
	<u>EFIN</u>	Return/Form Type	Processing Year	Transmitted YTD	Accepted YTD	Rejected YTD
1	\Box	1040	2016	51	50	1
2		1041	2016	9	9	0
3	555555	1065	2016	12	12	0
4		1120	2016	10	10	0
5		1120S	2016	10	10	0

Too many returns filed with your EFIN?
 Contact e-Help Desk (866) 255-0654



- Monitor "Returns Filed per PTIN"
- Information available via online PTIN system for tax preparers who meet both of the following criteria:
 - Have a professional credential or are an Annual Filing Season Program participant, and
 - Have at least 50 Form 1040 series tax returns processed in the current year



Maintain Your POA Files

- A CAF number is assigned the first time you file a third-party authorization with IRS.
- Review your Power of Attorney submissions annually
- Withdraw your POA for clients you no longer represent by mailing or faxing the existing POA to the IRS using the "Where to File" chart. Write "Withdraw" at the top.



- To access "Returns Filed Per PTIN" information, follow these steps:
- 1. Log into your PTIN account
- 2. From the Main Menu, find "Additional Activities"
- 3. Under Additional Activities, select "Summary of Returns Filed."



Summary of Returns Filed Chart



Logged in as Doe, John

Main Menu | Edit Login Information | Logon

Summary of Returns Filed

See the chart below for the number of tax returns with your PTIN processed by the IRS this year. The data is updated weekly and includes only Form 1040 series returns processed through the date specified.

If the number is **substantially higher** than the number of tax returns you've prepared and you suspect possible misuse of your PTIN, complete Form 14157.

If the number is **substantially lower** than the number of tax returns you've prepared, you need to verify that you are entering your PTIN correctly on returns. The most common cause of this problem is the entry of an incorrect PTIN during tax preparation software setup.

Definitions:

- · Processing Year: the current calendar year
- · Tax Year: the tax year of the returns
- 1040s Processed: includes only 1040 series returns (1040, 1040-PR, 1040-SS, 1040A, 1040EZ, 1040EZ-T, 1040NR, and 1040NR-EZ)

51 Returns as of 5/14/2019

Processing Year	Tax Year	1040s Processed	
2019	2018	49	
	2017	2	



Report Misuse of your PTIN

	Theft of Refund (Diverted refund to unknown account; return filed does not match taxpayer's copy)
	E-File (e-filed returns using pay stub, non-commercial software or Free File without properly securing taxpayer's signature)
	Preparer Misconduct (Failed to provide copy of return, return records, sign returns or remit payments for taxes due; misrepresentation of credentials; agreed to file return but did not; filed return without authorization or consent.)
	PTIN Issues (Failed to include Preparer Tax Identification Number (PTIN) on tax return; improperly used a PTIN belonging to another individual)
	False Items/Documents (False expenses, deductions, credits, exemptions or dependents; false or altered documents; false or overstated Form W-2 or 1099; incorrect filing status)
	Employment Taxes (Failed to file forms 940, 941, 943, or 945 or remit Employment Tax payment)
X	Other (explain below)
-	I checked my PTIN return numbers from IRS.gov and
	there is a discrepancy

(We never share this information with the person or business you This information is not required to process your complaint	are reporting) but is helpful if we need to contact you for additional information
18. Name (Last, First, MI)	19. Date of complaint
20. Mailing address (street, city, state, ZIP code)	21. Telephone number(s) (include area code)
	22. Email address
23. Your relationship to Preparer	I
Client	IRS employee
Return preparer working for a different firm*	Other (specify) Self
Return preparer working for the same firm*	



Maintain Your POA Files

- A CAF number is assigned the first time you file a third-party authorization with IRS.
- Review your Power of Attorney submissions annually
- Withdraw your POA for clients you no longer represent by mailing or faxing the existing POA to the IRS using the "Where to File" chart. Write "Withdraw" at the top.





Monitor Your CAF Number

- Using stolen CAF numbers to try to obtain tax transcripts is the latest ID theft trend.
- Receiving unexpected tax transcripts is a sign of identity theft.
- Contact the IRS if there is suspected abuse of your CAF number.
- Review Publication 4557, Safeguarding Taxpayer Data, for additional security steps



QUESTIONS